



General Assembly

January Session, 2013

***Proposed Bill No. 5210***

LCO No. 203

Referred to Committee on FINANCE, REVENUE AND  
BONDING

Introduced by:  
REP. BACCHIOCHI, 52<sup>nd</sup> Dist.

***AN ACT CONCERNING THE TAXATION OF BED AND BREAKFAST  
ESTABLISHMENTS.***

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

- 1 That chapter 219 of the general statutes be amended to exempt from
- 2 the hotel tax any bed and breakfast establishment that is occupied by
- 3 its owner as such owner's primary place of residence.

***Statement of Purpose:***

To provide that owner-occupied bed and breakfast establishments are  
competitive by reducing the amount of sales tax imposed on them.